SCHEDULE O FORM N-30 (REV. 1997)

## STATE OF HAWAII — DEPARTMENT OF TAXATION

## **ALLOCATION AND APPORTIONMENT OF INCOME**

## **ATTACHMENT TO FORM N-30**

This schedule must be completed and filed with Hawaii Corporation Income Tax Return (Form N-30), by every corporation engaged in a unitary business within and without Hawaii.

Exact corporate title	Income year ended						
Business activities engaged in within and without Hawaii							
Business activities engaged in within Hawaii only							
			other states u	nder the Uniform			
No.							
Taxable income (or loss) before Hawaii adjustments as shown on Form N-30, Schedule J, li	ine 1		1				
State Adjustments							
):							
·			2				
·							
,			3				
,							
Total (lines 2 to 4 inclusive)			5				
DUCT:							
Dividends received included on Form N-30, page 1, line 8	6		_				
	7		<u>=</u> '				
Other deductions or adjustments (Attach schedule)	8						
Total (lines 6 to 8, inclusive)			9•				
Taxable income after Hawaii adjustments (line 1 plus line 5, minus line 9)			10				
Adjustments to Arrive at Unitary Business Inc.	ome \$	Subject to Tax					
		•					
Non-business or nonunitary dividends included on Form N-30, page 1, line 8, and			<u></u>				
included on line 1 above	11						
Interest from nonunitary business (Attach schedule)	12		_				
Royalties from nonunitary business assets (Attach schedule)	13		_				
Net profit from nonunitary business (including rental property) operated on							
a separate accounting basis	14		_				
Net gain from nonunitary business assets (Attach schedule)	15		_				
Other adjustments (Attach schedule)	16						
			17				
Balance (line 10 minus line 17)			18				
· · · · · · · · · · · · · · · · · · ·		1	=				
			_				
·			1 04				
` ' '			22•				
Allocate% (from Schedule P, line 5), as income from unitary business at	uibutab	DIE 10	23				
	Business activities engaged in within and without Hawaii  Business activities engaged in within Hawaii only  Indicate location of business activities  Are the amounts shown on Schedule O, lines 11 through 16, 19, and 20 the same as those or Division of Income for Tax Purposes Act?  YES  NO If "NO", attach explanation.  No.  Taxable income (or loss) before Hawaii adjustments as shown on Form N-30, Schedule J, I State Adjustments  Dividends from Schedule C, line 8.  Deductions allowable for federal tax purposes but not allowable or allowable only in part for (Attach schedule).  Other adjustments (Attach schedule).  Total (lines 2 to 4 inclusive)  Dividends received included on Form N-30, page 1, line 8.  Interest on obligations of United States included on Form N-30, page 1, line 8.  Other deductions or adjustments (Attach schedule)  Total (lines 6 to 8, inclusive)  Taxable income after Hawaii adjustments (line 1 plus line 5, minus line 9).  Adjustments to Arrive at Unitary Business Inc  DUCT:  Non-business or nonunitary dividends included on Form N-30, page 1, line 8, and included on line 1 above  Interest from nonunitary business (Attach schedule).  Net profit from nonunitary business (including rental property) operated on a separate accounting basis  Net gain from nonunitary business assets (Attach schedule).  Total (lines 11 to 16, inclusive)  Balance (line 10 minus line 17)  Net loss from nonunitary business (including rental property) operated on a separate accounting basis  Net loss from nonunitary business sincluding rental property) operated on a separate accounting basis  Net loss from nonunitary business sinces within and without Hawaii (line 18 plus line 21)  Allocate  (from Schedule P, line 5), as income from unitary business at	Business activities engaged in within and without Hawaii  Business activities engaged in within Hawaii only  Indicate location of business activities  Are the amounts shown on Schedule O, lines 11 through 16, 19, and 20 the same as those reported Division of Income for Tax Purposes Act? YES NO If NO, attach explanation. See Ins No.  Taxable income (or loss) before Hawaii adjustments as shown on Form N-30, Schedule J, line 1.  State Adjustments  State Adjustments  Chavable income (or loss) before Hawaii adjustments as shown on Form N-30, Schedule J, line 1.  Deductions allowable for federal tax purposes but not allowable or allowable only in part for Hawaii (Attach schedule).  Other adjustments (Attach schedule).  Total (lines 2 to 4 inclusive)  Dividends received included on Form N-30, page 1, line 8.  Interest on obligations of United States included on Form N-30, page 1, line 8.  Adjustments to Arrive at Unitary Business Income states from nonunitary dividends included on Form N-30, page 1, line 8, and included on line 1 above.  Adjustments to Arrive at Unitary Business Income states from nonunitary business assets (Attach schedule).  11.  Net profit from nonunitary business assets (Attach schedule).  12.  Royalties from nonunitary business assets (Attach schedule).  13.  Net profit from nonunitary business assets (Attach schedule).  14.  Net gain from nonunitary business assets (Attach schedule).  15.  Other adjustments (Attach schedule).  16.  Total (lines 11 to 16, inclusive).  Balance (line 10 minus line 17).  Net loss from nonunitary business assets (Attach schedule).  20.  Net loss from nonunitary business assets (Attach schedule).  20.  Other schedule P, line 5), as income from unitary business attributational without Hawaii (line 18 plus line 21).  Allocate	Business activities engaged in within and without Hawaii  Business activities engaged in within Hawaii only  Indicate location of business activities  Are the amounts shown on Schedule O, lines 11 through 16, 19, and 20 the same as those reported in returns or reports to Division of Income for Tax Purposes Act? YES NO If "NO", attach explanation. See Instructions.  No.  Taxable income (or loss) before Hawaii adjustments as shown on Form N-30, Schedule J, line 1.  State Adjustments  State Adjustments  Characteristics allowable for federal tax purposes but not allowable or allowable only in part for Hawaii tax purposes (Attach schedule).  Total (lines 2 to 4 inclusive).  Dividends received included on Form N-30, page 1, line 8.  Interest on obligations of United States included on Form N-30, page 1, line 8.  Total (lines 6 to 8, inclusive).  Taxable income after Hawaii adjustments (line 1 plus line 5, minus line 9).  Adjustments to Arrive at Unitary Business Income Subject to Tax Non-business or nonunitary dividends included on Form N-30, page 1, line 8, and included on line 1 above.  Interest from nonunitary business (Attach schedule).  Total (lines 1 to 16, inclusive).  Net priof from nonunitary business assets (Attach schedule).  Total (lines 1 to 16, inclusive).  Net pain from nonunitary business assets (Attach schedule).  Total (lines 1 to 16, inclusive).  Balance (line 10 minus line 17).  Net loss from nonunitary business sasets (Attach schedule).  10.  Net priof from nonunitary business assets (Attach schedule).  20.  Net loss from nonunitary business assets (Attach schedule).  21.  Net loss from nonunitary business sasets (Attach schedule).  22.  Net loss from nonunitary business assets (Attach schedule).  23.  Net loss from nonunitary business assets (Attach schedule).  24.  Line 19   19   19   19   19   19   19   19	Business activities engaged in within Hawaii only  Indicate location of business activities  Are the amounts shown on Schedule O, lines 11 through 16, 19, and 20 the same as those reported in returns or reports to other states undivision of Income for Tax Purposes Act?  YES  NO If 'NO', attach explanation. See Instructions.  INO.  Taxable income (or loss) before Hawaii adjustments as shown on Form N-30, Schedule J, line 1 1  State Adjustments  State Adjustments  Dividends from Schedule C, line 8.  Deductions allowable for federal tax purposes but not allowable or allowable only in part for Hawaii tax purposes (Attach schedule). 3  (Attach schedule). 3  (Other adjustments (Attach schedule). 4  Total (lines 2 to 4 inclusive). 5   DUCT:  Dividends received included on Form N-30, page 1, line 8  Total (lines 2 to 6 inclusive). 8  Adjustments to Arrive at Unitary Business Income Subject to Tax  Business or nonunitary dividends included on Form N-30, page 1, line 8, and included on line 1 above. 10  Interest from nonunitary business (Attach schedule). 12  Royalties from nonunitary business (Attach schedule). 13  Net profit from nonunitary business (Attach schedule). 13  Net profit from nonunitary business (Attach schedule). 15  Other adjustments (Attach schedule). 15  Other adjustments (Attach schedule). 15  Note gain from nonunitary business assets (Attach schedule). 15  Other adjustments (Attach schedule). 15  Other adjustments (Attach schedule). 15  Other adjustments (Attach schedule). 16  Total (line 1 to 16, inclusive). 17  18  Net profit from nonunitary business assets (Attach schedule). 16  Total (line 1 to 10 inclusive). 17  Net gain from nonunitary business assets (Attach schedule). 16  Total (line 1 to 10 inclusive). 17  Net loss from nonunitary business assets (Attach schedule). 16  Total (line 10 minus line 17). 22  Net loss from nonunitary business sasets (Attach schedule). 20  Unitary business income from sources within and without Hawaii (line 18 plus line 21). 22  Unitary business attributable to			

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24.

## **Classification of Unitary Business Income Subject to Tax**

25.	5. Enter the portion of the amount on line 23 that is net capital gain. Also, enter on Form N-30, Schedule J, line 13			25	
26.	Total (lines 24 and 25). This total must be equal to the amount on line 23			26	
	Income Wholly Attributable to Hawaii Su	bject	to Tax		
27.	Gain (or loss) from sale of real estate and other tangible assets not connected				
	with the unitary business	27			
28.	Royalties from property not used in the unitary business	28			
29.	Net profit (or loss) from business other than unitary (including rental property) within Hawaii	29			
30.	Net gain from sale of assets not connected with unitary business, located in or				
	having tax situs in Hawaii:				
	(a) Net short-term capital gain — from Form N-30, Schedule D, line 12	30(a)		_	
	(b) Net capital gain attributable to Hawaii, from Form N-30, Schedule D, line 13, if any.				
	(This amount, if any, also should be entered on Form N-30, Schedule J, line 13)	30(b)		_	
	(c) Net gain (or loss) from sale or exchange of property other than capital assets —				
	from Schedule D-1, line 20	30(c)		_	
31.	Income from intangible personal property. Include entire income (or loss) of intangibles				
	which, because of domicile of the corporation or business situs of intangibles, are located				
	in Hawaii. Add back Hawaii allocated, non-business or nonunitary income and dividends.				
	(a) Dividends included on line 11 (Attach schedule)	31(a)		_	
		31(b)		_	
	,	31(c)			
32.	Total income wholly attributable to Hawaii (lines 27 to 31c)			32	
33.	Total of lines 23 and 32			33	
34.	34. Net operating loss deduction (Attach schedule)				
35.	Taxable income (or loss) for Hawaii tax purposes (line 33 minus line 34). Enter here and on	Form N	N-30,		
	Schedule J (page 2, line 12)			35	